signal indicates that the VOP display time of all VOPs of the GOV are to be included in the coded bit stream.

94. *(New)* The image encoding apparatus of claim 94, wherein said header multiplexer determines the VOP display time of each VOP based on an encoding side time code.

95. *(New)* The image encoding apparatus of claim 27, wherein said header multiplexer is configured to multiplex a VOP display time multiplexed indicator into the GOV header information when the intra-code indicator indicates that all VOPs of the GOV are intra-coded, wherein the VOP display time multiplexed indicator indicates whether or not VOP display time information for all VOPs of the GOV are to be included in the coded bit stream, and wherein a value of the VOP display time multiplexed indicator is based on a VOP display time multiplexed instruction signal.

96. *(New)* The image encoding apparatus of claim 95, wherein said header multiplexer is configured to multiplex VOP display time information for each VOP into the GOV header information when the VOP display time multiplexed instruction signal indicates that